

CHANGE WITHOUT REGULATORY EFFECT UNDER CALIFORNIA CODE OF REGULATIONS, TITLE 1, SECTION 100

Statement of Explanation

Change to Title 18. Public Revenue

Regulation 3020, *Records*

A. Factual Basis

Chapter 8 of division 2 of title 18 of the California Code of Regulations (chapter 8) contains regulations that implement, interpret, and make specific provisions of the Hazardous Substances Tax Law (part 22 (commencing with section 43001) of division 2 of the Revenue and Taxation Code). California Code of Regulations, title 18, section (Regulation) 3020, *Records*, is contained in chapter 8 and generally specifies the types of records a taxpayer must maintain under the Hazardous Substances Tax Law.

Pursuant to Health and Safety Code section 105190, the State Board of Equalization (Board) administers a fee under the Hazardous Substances Tax Law that supports the occupational lead poisoning prevention program (Health and Safety Code section 105185 et seq.), and Regulation 3020, subdivision (b)(3)(A), requires taxpayers to maintain records of their correspondence with the agency responsible for managing the occupational lead poisoning prevention program. Effective July 1, 2007, the name of the agency responsible for managing the occupational lead poisoning prevention program was changed from the Department of Health Services to the California Department of Public Health. (See Health & Saf. Code, §§ 20 and 131051, subd. (a)(6)(S), as amended by § 8 and added by § 34, respectively, of Stats. 2006, ch. 241 (Sen. Bill No. 162).) Accordingly, the Board hereby proposes to replace the term “Department of Health Services” with the term “California Department of Public Health” in Regulation 3020, subdivision (b)(3)(A), under California Code of Regulations, title 1, section (Rule) 100.

The foregoing change is appropriate for processing under Rule 100 because it is a change without regulatory effect and does not materially alter any requirement, right, responsibility, condition, prescription, or other regulatory element of any California Code of Regulations provision. Furthermore, this change is necessary to reflect the 2007 renaming of the agency responsible for managing the occupational lead poisoning prevention program.

B. Proposed Change to Regulation 3020

Proposed Change to Regulation 3020:

Regulation 3020. Records.

(a) General. . . . (unchanged).

(b) Specific Applications. . . . (unchanged).

(1) Hazardous Substance Tax. . . . (unchanged):

(A) . . . (unchanged).

(B) . . . (unchanged).

(C) . . . (unchanged).

(D) . . . (unchanged).

(2) Environmental Fee. . . . (unchanged):

(A) . . . (unchanged).

(B) . . . (unchanged).

(3) Occupational Lead Poisoning Prevention Fee. A taxpayer shall keep complete records, including but not limited to:

(A) Fee waiver requests and ~~Department of Health Services~~ California Department of Public Health responses.

(B) . . . (unchanged).

Note: Authority cited: Section 43501, Revenue and Taxation Code. Reference: Section 43502, Revenue and Taxation Code.